

STATE OF IDAHO

FORMS SPECIFICATIONS FOR OCR SCANNABLE  
SUBSTITUTE TAX FORMS  
FOR

INTERNATIONAL FUELS TAX (IFTA)

Revised August 2002  
Idaho State Tax Commission  
PO Box 36  
Boise ID 83722-0410

Publication STC-Inf-4

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## GENERAL INFORMATION

1. All forms filed with the State of Idaho must be official Idaho State tax returns or a **pre-approved** substitute tax form.

A substitute tax form is a form, other than the official State Tax Commission (STC) form, that is commercially typeset and printed, computer generated or computer programmed.

2. Any company that designs, markets and/or files substitute tax forms for processing by the STC **must get prior approval from the STC before using the substitute tax forms.**
3. Substitute tax forms must be compatible with the STC automated processing system. The STC must be able to process the substitute tax form in the same manner as the official form; therefore, all substitute tax forms must meet the guidelines included in this publication. The STC reserves the right to reject any substitute tax form that does not meet the guidelines mentioned in this publication or that would cause processing problems.
4. Substitute tax forms **must** include a company identification code. The company identification code may be the company's initials or some other alpha or alpha-numeric code chosen by the State Tax Commission. Your company may suggest a code that would be compatible with other states.

The company identification code will identify the company responsible for designing the substitute tax form, not necessarily the designer of the software. And it will enable the Tax Commission to contact the correct company should a problem occur with their substitute tax form.

5. Supply 1-2 substitute forms with data in order to test your forms through our automated equipment.
6. If you have questions or want to submit test data for substitute forms approval, call or write to:

Doreen Warren, Revenue Operations  
Idaho State Tax Commission  
PO Box 36  
Boise ID 83722-0410  
(208) 334-7706  
or email to: [dwarren@tax.state.id.us](mailto:dwarren@tax.state.id.us)

7. The substitute forms specifications shown for Idaho State tax forms are only for the variable information on those forms. A forms design software will be necessary in order to produce the standard information on these forms.
8. If you wish to obtain copies of Tax Commission laws and rules, you may call (208) 334-7506 and an order form will be sent to you.

IDAHO STATE TAX COMMISSION  
Requirements for Substitute Forms

NAME: 3150 International Fuel Tax Agreement (IFTA) Return

PURPOSE: For IFTA licensees required to file quarterly or yearly.

CONTENT:

<u>DATA ELEMENT NAME</u>	<u>OUTPUT SIZE</u>	<u>FORMAT</u>
License Number (EIN)	12	ID-NNNNNNNNNN
Permit Number	9	Numeric
Name Control	4	
Tax Period	8	MMDDYYYY
Tax Period Due Date	10	MM-DD-YYYY
Licensee Name	30	
DBA Name	30	
Taxpayer Permit Name	30	
Permit Optional Address	30	
Permit Mailing Address	30	
Permit Mailing City	20	
Permit Mailing State	2	
Permit Mailing Zip Code	10	NNNNN-NNNN

**SCAN LINE: Must be in OCR-A font. (fixed print, 10 pitch, 10 characters per inch).**

**CONTAINS:**

Federal <u>E</u> mployer <u>ID</u> <u>N</u> umber	9	Numeric *
Permit Number	9	Numeric *
Name Control	4	Alpha-numeric **
Tax Code	2	31
Tax Period	4	MMYY
Filing Cycle	1	Q, Y
Tran Code	2	50
Check Digit	1	Numeric

NOTE: \* Include leading zeros. Do not include hyphens.

**Example:** permit # 1234 would be: 000001234

**Example:** EIN # 12-3456789 would be: 123456789

\*\* Name control must be the first four letters and/or characters of the legal business name. Do not include spaces. Do not include any punctuation with the exception of the ampersand (&), and the hyphen (-). **See page 13 for further information on name control.**

**Example:** ABC& D COMPANY would be: ABC&

**Example:** BOB JONES, INC would be: BOBJ

NOTE: EIN is the abbreviation for Federal Employer Identification Number.

NOTE: Each permit holder receives one 3150, page 1 (pre-identified) & page 2 (not pre-identified or scannable).

# State of Idaho

## INTERNATIONAL FUEL TAX AGREEMENT (IFTA) RETURN

JOHN Q'S TRUCKING  
800 PARK BLVD  
PLAZA IV  
BOISE ID 83722

IFTA  
6/20/20

1. LICENSE NUMBER: ID920010281

PERIOD: 12/31/2002

DUE: 1/31/2003

2. LICENSEE NAME

JOHN Q TAXPAYER  
dba JOHN Q'S TRUCKING

☐ AMENDED RETURN

☐ Address Change

☐ Cancel License

Remittance

### 3. MILES & GALLONS DURING THIS QUARTER FOR EACH FUEL

Fuel	Total miles traveled	÷	Total gallons used	=	Average MPG (See instructions)
2-Diesel		÷		=	
		÷		=	
		÷		=	
		÷		=	

1=Gasoline 2=Diesel 3=Gasohol  
4=Propane 5=LNG 6=CNG 7=Ethanol  
8=Methanol 9=E-85 0=M-85 A=A55

4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.
JURIS- DICTION	FUEL TYPE	TAX RATE	TOTAL MILES	TOTAL TAXABLE MILES	TAXABLE GALLONS (8 ÷ AvgMPG from 3)	TAX PAID GALLONS *	NET TAXABLE GALLONS (9 - 10)	TAX DUE/REFUND (11 X 6)	INTEREST DUE (See instructions)	TOTAL DUE/REFUND (12 + 13)
<i>(Round to nearest whole mile and gallon)</i>							<i>(Enter negative numbers in brackets i.e. &lt;50&gt;)</i>			
<b>TOTALS</b>										
				SUBTOTAL (columns 12, 13 and 14, page 1)						
				SUBTOTAL (columns 12, 13 and 14, page(s) 2)						

MAIL REPORT WITH PAYMENT TO:  
Idaho State Tax Commission  
Motor Fuels  
PO Box 76  
Boise, Idaho 83707-0076

15. TOTAL DUE/REFUND ALL JURISDICTIONS  
(total of subtotal column 14)

16. PENALTY  
(\$50.00 or 10% of total of subtotal column 12, whichever is greater)

17. PREVIOUS CREDIT

18. TOTAL DUE/REFUND

*I certify under penalties of perjury that this report is true, correct and complete to the best of my knowledge.*

☐ Within 180 days of receiving this return, the Idaho State Tax Commission may contact the paid preparer to discuss it.

Signature	Title	Phone	Date
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\* Actual gallons bought in each jurisdiction (including Oregon)  
and placed into an IFTA qualified vehicle.

920010281 002559000 TAXP 31 1202 Q 50 7

# INTERNATIONAL FUEL TAX AGREEMENT (IFTA) RETURN

<b>Licensee Name</b> JOHN Q TAXPAYER dba JOHN Q'S TRUCKING	<b>License Number</b> ID920010281	<b>Tax Period</b> 12/31/2002
--	--------------------------------------	---------------------------------

[illegible]

\* Actual gallons bought in each jurisdiction (including Oregon) and placed into an IFTA qualified vehicle.

# FORM 3150 INSTRUCTIONS -- IDAHO IFTA TAX RETURN

**A.** Every Idaho based IFTA licensee must file a tax return on the form furnished by the Idaho State Tax Commission. A clear photocopy of the form may be used.

**B.** Each return must be signed and dated.

**C.** Returns are due on the last day of the month following the end of each tax period. They must be postmarked by the due date.

**D. Records required.** Each item in this return must be supported by documents in your records. Individual trip records to support miles driven; fuel purchase records to support fleet miles per gallon, and tax paid purchases claimed; and any other relevant documents such as freight bills **MUST BE RETAINED** in your records. Do not mail any additional documents with your tax return unless specifically requested by the State Tax Commission.

**E.** Verify your identification information on the form. Draw a line through any errors and write in the correct information. If you have made changes, mark the "Address change" box.

**Line 1.** IFTA license number, permit and identifying information (preprinted on the Form 3150).

**Line 2.** Licensee name and mailing address (preprinted on the Form 3150).

**Line 3.** For each type of taxable fuel you are reporting, enter the total fleet miles (both taxable and nontaxable) in all jurisdictions and total fuel consumed (fuel placed in the main supply tank of IFTA qualified vehicles) in all jurisdictions. Divide total miles traveled by total gallons used to calculate your average miles per gallon (MPG). Your MPG computations must be carried to 3 decimal places and rounded to 2 decimal places. Example:  $4.514 = 4.51$  and  $4.515 = 4.52$ .

**Column 4.** Using the two-letter jurisdiction abbreviation included on the enclosed rate chart, list the jurisdictions in which you operated during the quarter for each fuel type. Two separate lines are required to report travel in a jurisdiction with a surcharge.

**Column 5.** Indicate the appropriate fuel type for each line of reported data. (A separate jurisdiction line is required for each type of taxable fuel you are reporting.)

**Column 6.** Enter the tax rate for all the fuel types being reported in each jurisdiction. The rates are included on the enclosed rate chart.

**Column 7.** Enter the total taxable and nontaxable miles traveled in each jurisdiction.

**Column 8.** Enter the total taxable miles subject to fuels tax traveled in each jurisdiction for each fuel type. Check with each jurisdiction in which you traveled for its definition of a taxable mile.

**Column 9.** Enter taxable gallons for each jurisdiction (column 8 DIVIDED by average miles per gallon from Section 3 for the appropriate fuel type).

**Column 10.** Enter the number of gallons purchased with fuels tax included in each jurisdiction for your IFTA fleet. (Tax paid gallons may not be claimed when reporting the surcharge.) This figure may, or may not, be equal to your taxable gallons in Column 9. Tax paid gallons entered here for all jurisdictions **cannot** be greater than

the 'total fuel used in all jurisdictions' as reported in Section 3. **KEEP YOUR INVOICES.**

**Column 11.** Subtract column 10 from column 9 and enter net taxable gallons. If column 10 is greater than column 9, enter the credit balance in brackets < >.

**Column 12.** Multiply net taxable gallons (column 11) by the tax rate (column 6); enter any credit balance in brackets < >.

**Column 13.** If your return is not postmarked by the due date, interest of 12% per year is due for each day the return is late. To calculate the interest due for each jurisdiction, multiply the tax due times 0.00032877 times the number of days late (number of days between the due date and the date the return is postmarked). For example, if you owe \$100 for a jurisdiction and your return is postmarked 5 days late the interest due will be calculated as  $\$100 \times 0.00032877 \times 5 = \$0.16$ .

**Column 14.** Add tax due (column 12) plus interest due (column 13); enter any credit balance in brackets < >.

**Line 15.** Add total due (column 14) from each jurisdiction.

**Line 16.** Penalty applies if your tax return is not postmarked by the due date. For amended returns, penalty applies if your original return was not postmarked by the due date. The penalty is 10% of the tax due (the total of column 12), or \$50, whichever is greater. The \$50 minimum penalty applies even if no tax is due or your return results in a tax credit.

**Line 17.** Normally all credits from prior periods returns are refunded; therefore, no previous credits should be claimed on an original return. For amended returns, enter the amount paid on the original return in brackets and any refund due on the original return as a positive amount (no brackets).

**Line 18.** Add lines 15 and 16 then subtract line 17.

The return is **not valid unless you sign and date it** in the space provided. Send your return(s) and proper payment to the address on the front of the form.

**Taxes to be paid by electronic funds transfer.** All payments to the State of Idaho may be paid by electronic funds transfer. Whenever the amount due is \$100,000 or greater, the law requires that electronic funds transfer be used. You must file your written tax return on or before the due date, indicating payment by Electronic Funds Transfer.

If you do not pay by electronic funds transfer, the total remittance for tax due must accompany your return. Make your check or money order payable to the State Tax Commission. Do not staple your check to your return or send a check stub. Sign and date the return.

**To amend an IFTA return.** This same form must be used when amending an IFTA return. If you did not keep a copy of the original return, contact the State Tax Commission for one. Amended returns must show the figures as they **should** have been entered on the original return. Do not enter just the net change.

Use the same instructions for filing the amended return as you use for filing an original return.

**Mail return to: Idaho State Tax Commission, PO Box 76, Boise, Idaho 83707-0076**

## IDAHO STATE TAX COMMISSION OFFICES

800 Park Blvd., Plaza IV  
PO Box 76  
Boise, Idaho 83707-0076  
(208) 334-7660

or  
Toll Free: 1-800-972-7660

Hearing impaired callers:  
(TDD) 1-800-377-3529

Suite 100  
1910 Northwest Blvd.  
Coeur d'Alene, Idaho 83814-2615  
(208) 769-1500

1118 F Street  
PO Box 1014  
Lewiston, Idaho 83501-1014  
(208) 799-3491

Suite 16  
150 Shoup Avenue  
Idaho Falls, Idaho 83402-3653  
(208) 525-7116

Suite 5  
611 Wilson Avenue  
Pocatello, Idaho 83201-5029  
(208) 236-6244

Suite C  
1038 Blue Lakes Blvd. N.  
PO Box 227  
Twin Falls, Idaho 83303-5227  
(208) 736-3040

IDAHO STATE TAX COMMISSION  
Requirements for Substitute Forms

NAME: 3104 International Fuel Tax Agreement (IFTA) Decal Reorder Form.

PURPOSE: For IFTA licensees to reorder IFTA truck decals.

CONTENT:

<u>DATA ELEMENT NAME</u>	<u>OUTPUT SIZE</u>	<u>FORMAT</u>
License (EIN)	12	ID-NNNNNNNNNN
Permit Number	9	Numeric
Tax Period	7	MM/YYYY
Taxpayer Permit Name	30	
Permit Optional Address	30	
Permit Mailing Address	30	
Permit Mailing City	20	
Permit Mailing State	2	
Permit Mailing Zip Code	10	NNNNN-NNNN

**SCAN LINE: Must be in OCR-A font. (fixed print, 10 pitch, 10 characters per inch).**

**CONTAINS:**

Federal <u>E</u> mployer <u>I</u> D <u>N</u> umber	9	Numeric *
Permit Number	9	Numeric *
Name Control	4	Alpha-numeric **
Tax Code	2	31
Tax Period	4	MMYY
Filing Cycle	1	Q, Y
Tran Code	2	04
Check Digit	1	Numeric

NOTE: \* Include leading zeros. Do not include hyphens.

**Example:** permit # 1234 would be: 000001234

**Example:** EIN # 12-3456789 would be: 123456789

\*\* Name control must be the first four letters and/or characters of the legal business name. Do not include spaces. Do not include any punctuation with the exception of the ampersand (&), and the hyphen (-). **See page 13 for further information on name control.**

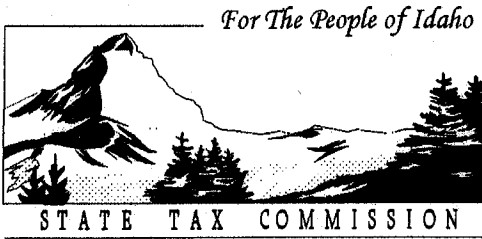
**Example:** ABC& D COMPANY would be: ABC&

**Example:** BOB JONES, INC would be: BOBJ

NOTE: EIN is the abbreviation of Federal Employer Identification Number.

NOTE: Each permit holder receives one 3150 return and one 3104 decal reorder form.





Reference:  
License:

920-01-0281  
ID920010281

JOHN Q'S TRUCKING  
800 PARK BLVD  
PLAZA IV  
BOISE ID 83722

**INTERNATIONAL FUEL TAX AGREEMENT (IFTA)  
REQUEST FOR ADDITIONAL DECALS  
Instructions**

This order form can **ONLY** be used to obtain more decals for your **current** IFTA license.

**Do not use this form to renew next year's license.** A renewal application will be mailed to you by December 1.

- Line 1: Processing fee is \$5.00 per order.  
Line 2: Number of decal sets you are ordering. (2 decals per set - 1 set required per vehicle)  
Line 3: Decals are \$0.60 per set. Multiply the number of sets on line 2 by \$0.60.  
Line 4: Add line 1 and line 3. Enter the result on line 4.  
Line 5: Use only if address for decals differs from address on form.

Mail to:

IDAHO STATE TAX COMMISSION  
PO BOX 76  
BOISE, ID 83707-0076

**3104 IDAHO - IFTA REQUEST for ADDITIONAL DECALS**

LICENSE NUMBER  
ID920010281      002559000      12/2002

JOHN Q'S TRUCKING  
800 PARK BLVD  
PLAZA IV  
BOISE ID 83722

- |                                       |   |    |
|---------------------------------------|---|----|
| 1. Processing Fee.....                | 5 | 00 |
| 2. Number of sets .....               |   |    |
| 3. Line 2 X \$0.60.....               |   |    |
| 4. TOTAL due, line 1 plus line 3..... |   |    |
5. Address decals are to be mailed to if other than address shown.

Name
Address
City, State and Zip

Decals will be mailed 2-3 weeks after this form is received

Authorized Signature	Phone
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920010281 002559000 TAXP 31 1202 Q 04 2

IDAHO STATE TAX COMMISSION  
REVENUE OPERATIONS

OPTICAL CHARACTER RECOGNITION (OCR) SPECIFICATIONS

Paper Specifications

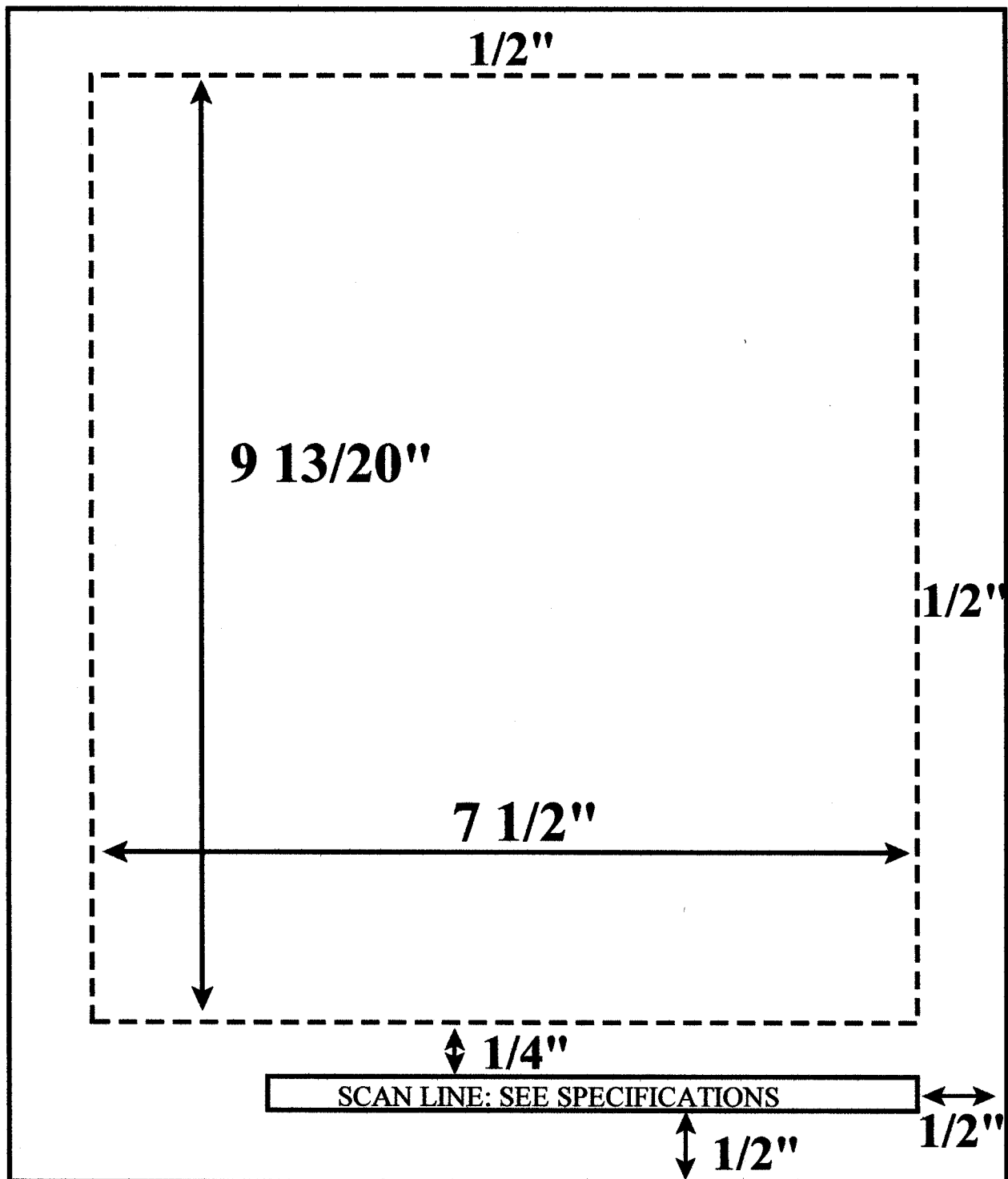
1. Width - 8 1/2"
2. Height - 3 2/3" (Coupons)  
- 11" (Standard Size Forms)
3. Perforation Type - Standard Perf
4. Weight- 24#
5. Color - White (black ink)
6. Paper must contain properties that will allow data to be read by optical character recognition equipment. Such properties are gloss, porosity, reflectance and smoothness.
7. The dirt (dirt, specks, wood pulp or foreign marks) shall not exceed 150 marks per 1000 square inches.
8. Opacity - Paper with opacity of greater than 85% is preferable.

OCR Scan Line Data Fields - OCRA FONT - Instructions

**THE OCR SCAN LINE MUST BE OCRA 10 PITCH - 10 CHARACTERS PER INCH -FIXED PRINT.**

- |   |              |
|---|--------------|
| 1. Employer Identification Number (EIN)       | 9 digits     |
| 2. Idaho Permit Number (assigned by Tax Comm) | 9 digits     |
| 3. Name Control                               | 4 characters |
| 4. Tax Code                                   | 2 digits     |
| 5. Tax Period (month & year)                  | 4 digits     |
| 6. Filing Cycle Code                          | 1 character  |
| 7. Transaction Code                           | 2 digits     |
| 8. Check Digit                                | 1 digit      |

# 8 ½ x 11" Form With Scan Line



Form Size: 8 ½ x 11"

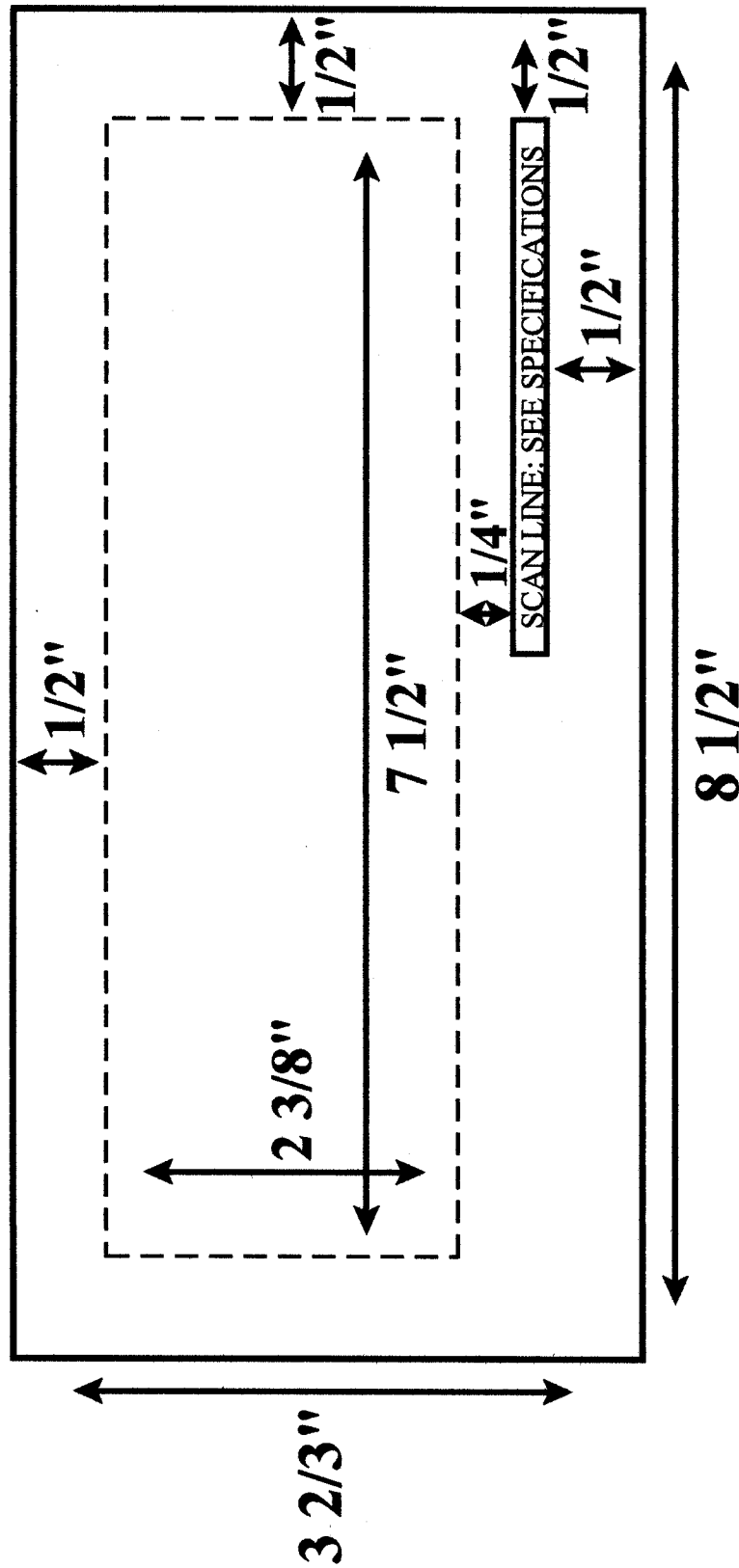
OCR Scan Line: 1/2" from bottom of page

OCR Scan Line: .10 inches in height

OCR Scan Line: Minimum of 1/4" between scan line & print above.

**NOTE: NOT TO SCALE**

# Coupon-Size Form With Scan Line



Form size:  $3 \frac{2}{3}"$  X  $8 \frac{1}{2}"$

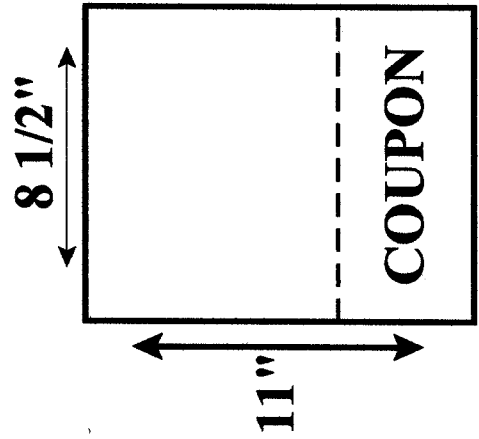
OCR Scan Line:  $\frac{1}{2}"$  from bottom of print

OCR Scan Line: .10 inches in height

OCR Scan Line: Minimum  $\frac{1}{4}"$  between scan line & print above

If coupon is printed on  $8 \frac{1}{2}"$  X  $11"$  paper, print the coupon at the bottom of the page with the dotted line at  $3 \frac{2}{3}"$  from the bottom.

(See Diagram at right).



NOTE: Not to scale

## CHECK DIGIT VALIDATION

The calculation for the check digit is *Modulus 10 Luhns Sum of Digits*. It can be found in the scanline of all of the OCR scannable tax returns. The check digit is found in position 39 of the scanline. The calculation to validate the check digit is performed on positions 1 through 38 of the scanline. The spaces separating two fields are **not** included in the calculations.

Numbers 0-9 are equal to their face value.

Numbers 10 and above are equal to the sum of their two digits.

**Example:**  $10 = 1 + 0 = 1$

$14 = 1 + 4 = 5$

$18 = 1 + 8 = 9$

The letters of the alphabet are valued as follows:

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z
1	2	3	4	5	6	7	8	9	1	2	3	4	5	6	7	8	9	2	3	4	5	6	7	8	9

AMPERSAND (&)= 0, DASH (-)= 0, AND BLANK SPACES = 0

SCANLINE POSITIONS = 123456789012345678901234567890123456789

EXAMPLE SCANLINE = 987654321 000456321 JOHN 31 0902 Q 50 2

WEIGHTING FACTOR = 121212121 212121212 1212 12 1212 1 21 C

Continued on next page.

Check Digit validation calculations are done as follows:

9	x 1= 9
8	x 2= 1 + 6 + 7
7	x 1= 7
6	x 2= 1 + 2 + 3
5	x 1= 5
4	x 2= 8
3	x 1= 3
2	x 2= 4
1	x 1= 1
0	x 2= 0
0	x 1= 0
0	x 2= 0
4	x 1= 4
5	x 2= 1 + 0 = 1
6	x 1= 6
3	x 2= 6
2	x 1= 2
1	x 2= 2
1(J)	x 1= 1
6(O)	x 2= 1 + 2 + 3
8(H)	x 1= 8
5(N)	x 2= 1 + 0 = 1
3	x 1= 3
1	x 2= 2
0	x 1= 0
9	x 2= 1 + 8 = 9
0	x 1= 0
2	x 2= 4
8(Q)	x 1= 8
5	x 2= 1 + 0 = 1
0	x 1= 0
TOTAL	108

1. Sum of the digits. Sum equals 108.
2. Divide the sum by 10.  $108/10 = 10$  with a remainder of 8.
3. Subtract the remainder from 10.  $10 - 8 = 2$ .
4. The check digit equals 2.

**NOTE:** The "C" used in the example of weighting factor designates the location of the check digit. It has no other purpose.

**NOTE:** If the remainder is equal to zero, the check digit is 0.

## NAME CONTROL GUIDELINES

Name control must be the first four letters and/or characters of the legal business name. Do **not** include spaces. Do **not** include any punctuation with the exception of the ampersand (&), and the hyphen (-). If the legal business name includes the first word “The”, go to the next word to begin the four-letter name control (example shown below). If the name control is less than four letters, use the following examples to help you.

A B Industries, the four-letter name control would be ABIN.

**987654321 000456321 ABIN 31 0902 Q 50 0**

ABC The name control would be ABC (Space at the end after the “C”)

**987654321 000456321 ABC 31 0902 Q 50 7**

AB C The name control would also be ABC Remove spaces in the middle and compact the letters. Space is at the end.

**987654321 000456321 ABC 31 0902 Q 50 7**

A+B, Inc: Remove the “+” and the comma. That would make the name control ABIN

**987654321 000456321 ABIN 31 0902 Q 50 0**

A/B/C The name control would be ABC Remove the “/”s and compact the letters. Space after “C”.

**987654321 000456321 ABC 31 0902 Q 50 7**

A/B/C Company The name control would be ABCC

**987654321 000456321 ABCC 31 0902 Q 50 1**

John Doe (Person): The name control would be DOE (space after “E”)

**518010001 000456321 DOE 31 0902 Q 50 3**

John Doe (Business): The name control would be JOHN

**987654321 000456321 JOHN 31 0902 Q 50 2**

Don Ho (Person) The name control would be HO (Two spaces after “O”)

**987654321 000456321 HO 31 0902 Q 50 4**

The ABC Company: The name control would be ABCC Disregard “The” as part of the name control.

**987654321 000456321 ABCC 31 0902 Q 50 1**

Spaces are placed only at the end of a name control. If the legal business name contains characters other than & (ampersand) or – (dash), remove them from the name control and collapse the letters.